

REMARKS

Claims 1-6 were examined in the final Office Action mailed January 23, 2008. These claims 1-6 stand rejected under 35 U.S.C. § 103(a) as unpatentable over U.S. Patent No. 6,881,133 to Saitoh, *et al.* ("Saitoh '133") or U.S. Patent No. 6,932,685 to Saitoh ("Saitoh '685"), in view of Japanese patent document JP 01-146660 ("Katsumi").

The Applicants have amended claim 1 to more specifically recite the arrangements of the claimed dressing tool. These amendments reflect that the dressing tool is supported by the work holding part, and the dressing tool is rotated with the work holding part during the dressing operation, *i.e.*, the dressing tool is a body of revolution. In the present invention, because the dressing tool is rotated by the work holding part during the dressing operation, the dressing operation is much more efficient, *i.e.*, the present invention reduces dressing work by hours. Further, because the first and second reference planes are used both to align the work when the work is grinding, as well as to align the dressing tool when wheel dressing is performed, the present invention ensures the grinding wheels are dressed with a high dimensional accuracy with respect to the workpieces that will be ground by the dressed grinding wheels.

In contrast to the invention recited in amended independent claims 1 and 4, in the Katsumi reference the "dressing tool" cannot be rotated with the work holder during a dressing operation. *See* Katsumi Fig. 3. As to the two cited Saitoh references, neither of these references teach rotation of a dressing tool during a dressing operation. Accordingly, no combination of these references

teaches or suggests amended claims 1 and 4's "the dressing tool being mounted in alignment on the work holding part through fitting the fitting portion in the first reference plane and abutting the abutment surface against the second reference plane and being rotated by the work holding part during a dressing operation," and therefore the pending claims are patentable under § 103(a) over any combination of the Saitoh references and Katsumi.

Reconsideration and withdrawal of the pending § 103(a) rejection based on these references is respectfully requested.

CONCLUSION

The Applicants respectfully submit that claims 1-6 are in condition for allowance. Early and favorable consideration, and issuance of a Notice of Allowance for these claims is respectfully requested.

If there are any questions regarding this amendment or the application in general, a telephone call to the undersigned would be appreciated since this should expedite the prosecution of the application for all concerned.

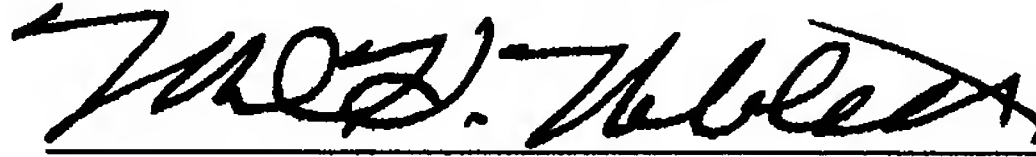
If necessary to effect a timely response, this paper should be considered as a petition for an Extension of Time sufficient to effect a timely response, and please charge any deficiency in fees or credit any overpayments to Deposit

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Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jeffrey D. Sanok", written over a horizontal line.

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